

Liabilities by Major Class – Summary of Activity Disclosure

Agency Title _____ Agency Code _____

90.40.45.B Liabilities by Major Class – Summary of Activity Disclosure (expressed in dollars)

Please complete the following schedule to disclose **all liability activity**, by account, for the fiscal year ended June 30, 2004.

Account _____

Beginning and ending balances should match the **AFRS Report #CAF002 Trial Balance Report**. For the “Decreases” and “Increases” columns, exclude reclassifications between long-term and short-term. Otherwise, the effect will be to “gross up” or overstate the activity.

- Normally, liabilities will have **credit** balances and the **beginning balances** should be entered as negative (credit) amounts.
- Normally, **decreases** are payments of liabilities and should be entered as positive (debit) amounts.
- Normally, **increases** in liabilities will be **credit** amounts and should be entered as negative (credit) amounts.
- On the electronic version of the disclosure form, the ending balance will be calculated by the system and should agree to the Total column in the CAF002 Report.

Note: For **GL Code 1911**, Unamortized Discounts on COPs, the balance is normally a debit amount, increases are normally debits, and decreases are normally credits. Enter the beginning balance as a positive number. Enter increases in the Increase column, as positive amounts. Enter decreases in the Decrease column, as negative amounts. For the electronic version of the disclosure form, the ending balance will be calculated by the system and should agree to the Total column in the CAF002 Report.

<u>GL Code</u>	Beginning Balance July 1, 2003 Should agree to CAF002 BB Column	<u>Decreases</u>	<u>Increases</u>	Ending Balance June 30, 2004 Should agree to CAF002 Total Column
1911	\$ _____	\$ _____	\$ _____	\$ _____
5173/5273	_____	_____	_____	_____
5125/5225	_____	_____	_____	_____

<u>GL Code</u>	Beginning Balance <u>July 1, 2003</u> Should agree to CAF002 BB Column	<u>Decreases</u>	<u>Increases</u>	Ending Balance <u>June 30, 2004</u> Should agree to CAF002 Total Column
5127/5227	\$ _____	\$ _____	\$ _____	\$ _____
5128/5228	_____	_____	_____	_____
5113/ 5213	_____	_____	_____	_____
5118/5285	_____	_____	_____	_____
5119	_____	_____	_____	_____
5149/5286	_____	_____	_____	_____
5171/5271	_____	_____	_____	_____
5172/5272	_____	_____	_____	_____
5114/5226	_____	_____	_____	_____
5184/5284	_____	_____	_____	_____
5193/5293	_____	_____	_____	_____
5199/5299	_____	_____	_____	_____
5247	_____	_____	_____	_____
5297	_____	_____	_____	_____
5281	_____	_____	_____	_____
Total	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>